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CERTIFICATE OF MAILING

hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the United States Postal Service on the date shown below with sufficient postage as first class mail in an envelope addressed to the: Commissioner for Patents, P.O. Box 1450, Alexandria, NA42813, 1450, A

Burton Rodney

Type or print name

Signature

ART UNIT: 1615

EXAMINER: TRAN, SUSAN T

November 14, 2006

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

IN RE APPLICATION OF

ISMAT ULLAH, ET AL PATENT NO: 7,122,207

ISSUED: October 17, 2006

FOR: HIGH DRUG LOAD ACID LABILE PHARMACEUTICAL COMPOSITION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

PATENT TERM ADJUSTMENT UNDER 35 U.S.C. 154(b)

Sir:

Enclosed herewith is a copy of the "Determination of Patent Term Adjustment under 35 U.S.C. 154(b)" wherein it is indicated that the Patent Term Adjustment for the subject U.S. Patent No. 7,122,207 is 446 days.

Please review the calculation of 446 days, and especially the period from 4-28-2003 to 10-21-2003 where 110 PTO days of patent term adjustment is calculated.

We would appreciate if you would forward your rationale for the above patent term adjustment.

Bristol-Myers Squibb Company Patent Department P.O. Box 4000 Princeton, NJ 08543-4000 Respectfully submitted,

Burton Rodney Attorney for Applicant

Reg. No. 22,076

Phone: 609-252-4336 Date: November 14, 2006